



PERSONAL INFORMATION

First name(s) / Surname(s) Avram Marioara
Address(es) Str. 1 Decembrie 1918 Nr. 9, Drobeta Turnu Severin
Mobile 0744977155
E-mail(s) marioaraavram@yahoo.com
Gender Female

Professional Experience

Dates	2010 - present
Occupation or position held	PhD supervisor in the field of Accountancy
Main activities and responsibilities	Coordination of PhD students in the research activity
Name and address of employer	University of Craiova
Type of activity or sector of activity	Education
Dates	2004 - 2012
Occupation or position held	Prodean, Faculty of Economy and Business Administration
Main activities and responsibilities	Coordination of activity at Drobeta Turnu Severin University Center
Name and address of employer	University of Craiova
Type of activity or sector of activity	Education
Dates	2003 – 2004
Occupation or position held	Dean of Faculty of Economic Sciences
Main activities and responsibilities	Coordination of education and research activity
Name and address of employer	Gheorghe Anghel University, Drobeta Turnu Severin
Type of activity or sector of activity	Education
Dates	1999 – 2003
Occupation or position held	Head of Department at the Faculty of Economic Sciences
Main activities and responsibilities	Coordination of education and research activity within the Accounting Department
Name and address of employer	Banatul University, Timisoara
Type of activity or sector of activity	Education
Dates	1999 – present
Occupation or position held	University Professor
Main activities and responsibilities	Education and research activity
Name and address of employer	University of Craiova
Type of activity or sector of activity	Education

Dates 1998 – 1999
Occupation or position held Associate Professor
Main activities and responsibilities Education and research activity
Name and address of employer University of Craiova
Type of activity or sector of activity Education

Dates 1993 – 1998
Occupation or position held University Lecturer
Main activities and responsibilities Education and research activity
Name and address of employer University of Craiova
Type of activity or sector of activity Education

Dates 1990 – 1994
Occupation or position held General Director
Main activities and responsibilities Coordination of industrial and production activity
Name and address of employer S.C. CERNA S.A.
Type of activity or sector of activity Food Industry Sector

Dates 1985 -1990
Occupation or position held Head of Salary Office
Main activities and responsibilities Coordination of human resources department
Name and address of employer IPZ Cerna Drobeta Turnu Severin
Type of activity or sector of activity Food Industry Sector

Dates 1980 -1985
Occupation or position held Coordinator of supply, sale and transport compartment
Main activities and responsibilities Coordination of ADT department
Name and address of employer IPZ Cerna Drobeta Turnu Severin
Type of activity or sector of activity Food Industry Sector

Education and Training

Dates 1997 – 2000
Title of qualification awarded Degree in Law - Jurist
Main subjects studied/ professional competences acquired Financial Law
Civil Law
Penal Law
International Law
Constitutional Law
Name and type of organization providing education and training Faculty of Law, University of Craiova
Level in national or international classification ISCED 6

Dates 1993 – 1995
Title of qualification awarded Doctor in Economics

Main subjects studied/ professional competences acquired Marketing
Production Management
Organization of production and work

Name and type of organization providing education and training Faculty of Economic Sciences, University of Craiova

Level in national or international classification ISCED 8

Dates 1976 - 1980

Title of qualification awarded Degree in Economics - Economist

Main subjects studied/ professional competences acquired Political Economy
Basis of Accounting
Accounting of Trade Units
Finances of Economic Units
Budget and Treasury

Name and type of organization providing education and training Faculty of Economic Sciences, University of Craiova

Level in national or international classification ISCED 6

Specializations abroad

1. Finances – Banks, IUT PAUL SABATIER – Toulouse, January – May 1996;
2. Research in educational marketing ICHEC Bruxelles, September – December 1998;
3. Research in educational management ICHEC Enterprises – Bruxelles 1998;

Personal skills and competences

COMMUNICATION SKILLS
ORGANIZATIONAL /
MANAGEMENT
COMPETENCES
COMPUTER SKILLS

Good communication skills acquired through professional experience
Leadership, being responsible for coordination of a team

Good knowledge of Microsoft Office applications

Mother tongue(s) Romanian

Other language(s)	French									
Self-assessment	Understanding				Speaking				Writing	
<i>European level (*)</i>	Listening		Reading		Spoken interaction		Oral Speech		Written expression	
Language	C1	French	C1	French	C1	French	B2	French	B2	French

(*) [*Common European Framework of Reference \(CEF\) level*](#)

Other skills and competences Accounting Expert, member of CECCAR, since 1993
Financial Auditor, member of the Chamber of Financial Auditors of Romania since 2006
Tax Advisor, member of the Chamber of Tax Consultants, since 2010
ARACIS Assessor since 2005

Author and co-author of over 45 books.
Author and co-author of over 110 scientific articles published in national and international journals.
Member of the Superior Council of CECCAR since 2012
Between 2000 - 2012 Chairman and Vice President of CECCAR Mehedinti Branch
In the period 2012 - 2016 Member of the Superior Council of CECCAR

Driving License B category from 1990

Professional-scientific achievements - Selective list of scientific works

The doctoral thesis entitled Organization of Marketing Activity in the Food Industry in Romania was defended in December 1995 at the University of Craiova – the thesis was published under the title *MARKETING IN THE FOOD INDUSTRY*, Certi Publishing House, Craiova, 1996, ISBN 973-96972-6-7

Books and chapters from books

- CONTABILITATEA ÎNTREPRINDERII ARMONIZATĂ CU DIRECTIVELE EUROPENE ȘI STANDARDELE INTERNAȚIONALE, Publishing House Universitaria, Craiova, 2005, ISBN 973-8043-76-X;
- CONTABILITATE MANAGERIALĂ, Publishing House Universitaria, Craiova, 2005, ISBN 973-742-220-6;
- BAZELE CONTABILITĂȚII, Publishing House Universitaria, Craiova, 2006, ISBN 973-742-385-2; 978-973-742-385-6;
- INTEGRAREA ROMÂNIEI ÎN UNIUNEA ECONOMICĂ ȘI MONETARĂ EUROPEANĂ, Publishing House Universitaria, Craiova, 2008, ISBN 978-606-510-323-8;
- NORMALIZAREA INFORMATIEI CONTABILE ÎN ROMÂNIA, Publishing House Cartier, Chisinau, 2008, ISBN 978-9975-79-482-4;
- RAPORTAREA FINANCIARĂ A CONTRACTELOR DE ASIGURARE ȘI REASIGURARE CONFORM IFRS 4. ABORDĂRI ȘI APLICAȚII ÎN INFORMATICĂ, Publishing House Cartier, Chisinau, 2008, ISBN 978-9975-79-481-7;
- MANAGEMENT CONTABIL, Publishing House Universitaria, Craiova, 2010, ISBN 978-606-510-951-3;
- DREPT FINANCIAR SI BANCAR, Publishing House Universitaria, Craiova, 2010, ISBN 978-606-510-853-0;
- CONTABILITATE. BAZE TEORETICE SI APLICATIVE, Publishing House Sitech, Craiova, 2011, ISBN 978-606-11-0799-5;
- LEGISLATIE CONTABILA SI FISCALA, Publishing House Universitaria, Craiova, 2012, ISBN 978-606-14-0320-2;
- SYNTHESIS DOCUMENTS IN FINANCIAL COMMUNICATION, LAP LAMBERT Academic Publishing, 2014, ISBN 978-3-659-56396;
- CONTABILITATE DE GESTIUNE, Publishing House Universitaria/Pro Universitaria, 2014, ISBN 978-606-14-0822-1.
- COMUNICARE FINANCIARA – Forme, principii, tehnici, Publishing House Universitaria, Craiova, 2017, ISBN:978-606-14-1193-1

Articles/studies

- The implications of the financial auditors to detect the frauds, *Analele Universității din Oradea, Științe Economice*, 2008, pag 961-967, ISSN 1582-5450;
- Risk assement and risk based auditing, *Economics, Management and Financial Markets*, vol. 3, nr. 3, Denbridge Press-New-York, 2008, pag. 44-50, ISSN 1842-3191;
- The effectivieness of the company 's internal control and the financial reporting process, *Analysis and Metaphysies*, vol. 7, Denbridge Press-New-York, 2008, pag.296-301, ISSN 1584-0778;
- The analisys of the risk of liquidity in the management of the Romanian bank companies, *Economics, Management and Financial Markets*, vol. 3, nr. 2, Denbridge Press-New-York, 2008, pag. 95-106, ISSN 1842-3191;
- Alternative accouting treatements arising by euro denomination, *Proceding 3:15th International Conference the Knowldge_based organization: economics science, conference; 2009*, pag. 17-24; ISSN 1843-6722.
- code of ethics - tool in the development of a favorable climate accounting profession, *European Journal of Accounting, Finance and Business*, 2013, pag 128, ISSN 2344 - 102X;
- Some Considerations on the Fiscal Fraud Resulted from the Assignment of Social Shares, “Ovidius” University Annals, *Economic Sciences Series*, 2013, pag. 1237, ISSN 1582-9383;
- The role of the annual financial statements in the management of the company, *Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series*, 2013, pag. 13, ISSN 2344-3685;
- Accounting treatements used for accounting services providers *Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series*, 2014, pag. 295, ISSN 2344-3685;
- The Current Mechanism for Allocating the Institutional Funding for Public Universities in Romania, *Annals of the „Constantin Brâncuși” University of Târgu Jiu, Economy Series*, ISSN 2344-3685, Issue 4/2015, Pag. 66-73;
- Consideratii cu privire la reglementarea, contabilitatea și auditul depozitelor bancare, *Revista audit*

- financiar, ISSN 1583-5812, ISSN on-line, 1844-8801, Nr.7 (139), 2016, pg. 727-734;
- The Study On International Cooperation Made By The Romanian Professional Accountancy Bodies. Ovidius University Annals, Series Economic Sciences, 16(1), 2016, ISSN: 1582-9383;
 - Considerations Regarding the Contents of Internal Control., Ovidius University Annals, Series Economic Sciences, Volumul 16, Numărul 1, 2016, ISSN: 1582-9383;
 - Annual Financial Statements as a Financial Communication Support, Analele Universitatii Ovidius, Seria Stiinte Economice, ISSN: 1582-9383, Vol. 17, Issue 1, 2017, pg: 403-406;
 - Consideratii cu privire la reglementarea, contabilitatea și auditul depozitelor bancare, Revista Audit financiar, ISSN 1583-5812, ISSN on-line, 1844-8801, Nr.7 (139), 2016, pg. 727-734;
 - Ethical Challenges In Marketing Of Accounting Services: The Case Of Romania, Annals of the "Constantin Brancusi" University of Targu Jiu, Romania, Economic Series, Nr.6 / 2018, pp.197-205, ISSN: 2344-3685 / ISSN - L 1844-7007;
 - The Accounting Profession In The Digital Age, Annals of the University of Craiova, Economic Sciences Series, vol II, no.46/2018, pp. 5-12, ISSN 1223 – 365X;
 - Popescu, L., Iancu, A., Avram, M., Avram, D., Popescu, V., The Role of Managerial Skills in the Sustainable Development of SMEs in Mehedinti County, Romania, Sustainability 2020, 12(3), 1119; <https://doi.org/10.3390/su12031119>, WOS 000524899602006; IF 2,576;
 - Siminică Marian, Marioara Avram, Luminita Popescu, Roxana Loredana Avram, The Adoption of National Green Procurement Plans from the Perspective of Circular Economy, Amfiteatru Economic, Volume: 22, No. 53/2020, ISSN: 1582 – 9146, pp. 15-27, IF 1,625 (JCR 2018, AIS 0,06), DOI:10.24818/EA/2019/53/15, Q2, WOS:000508255400001, eISSN: 2247-9104; IF 1,625;
 - M Benvenuto, A Avram, FV Sambati, M Avram, C Viola, The Impact of Internet Usage and Knowledge-Intensive Activities on Households' Healthcare Expenditures, International Journal of Environmental Research and Public Health 17 (12), pp. 4470-4484 <https://doi.org/10.3390/ijerph17124470>, Accepted: 15 June 2020 / Published: 22 June 2020;
 - Avram, A., Avram, M., Avram, C.D., Popescu, L., Sitnikov, C., Guse, G.R., Teleworking and its Impact on Labour Productivity and Wage Income, Transformations in Business & Economics, Vol. 20, No 3C (54C), pp.42-59, ISSN: 1648-4460, WOS: 000770325400002, 2021.

Data
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Semnatura